

ABSTRACT OF THE DISCLOSURE

A magnetic recording medium comprising a non-magnetic substrate and at least one magnetic recording layer formed on the substrate via at least one soft magnetic layer, wherein the surface roughness (R_a) of the magnetic recording medium is at most 50Å, and the product ($\mu_{max} \times t$) of the maximum permeability (μ_{max}) and the thickness (t) of the soft magnetic layer is at least 5
1,000,000 (H·Å/m).